
Non-Budgeted Funds

SPECIAL REVENUE FUNDS:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to finance specific functions. Those funds which are not subject to appropriation are considered Non-budgeted Special Revenue Funds.

FEDERAL GRANTS FUND: accounts for federal grants that are designated for specific programs, excluding federal highway construction grants, which are accounted for in the Federal Highway Construction Capital Projects Fund, and federal reimbursement programs, such as Medicaid, which are accounted for in the General Fund.

LOTTERY FUNDS:

To account for the operations of the State and Arts Lotteries.

State Lottery Fund accounts for revenue from sale of lottery tickets and for the payment of prizes, expenses of the State Lottery Commission and the distribution to municipalities and school districts. Transfers are made to the local aid fund.

Arts Lottery Fund accounts for revenues from sale of lottery tickets, for payment of prizes and the expenses of the State Lottery Commission, and for the administration of the Arts Lottery Council. Transfers are made to the local aid fund.

UNIVERSAL HEALTH CARE FUND:

To account for assessments and other revenues that are dedicated to making health care and health insurance accessible and affordable to all citizens of the Commonwealth.

Uncompensated Care Fund accounts for funds received from hospitals, transfers from budgeted funds and federal reimbursements; used for the purposes of the Uncompensated Care Pool.

Labor Shortage Fund accounts for assessments on each acute care hospital equal to one-tenth of one-percent of gross patient service revenues; used for training health care workers, career development within the health care profession, and establishment of day care programs at hospitals and other health care facilities.

Medical Security Trust Fund accounts for premiums, fees, and contributions; used for health insurance for workers receiving unemployment insurance.

OTHER FUNDS:

To account for a variety of miscellaneous taxes, assessments, fees, fines and other revenues which are restricted to the financing of specific Commonwealth programs.

Department of Telecommunication and Energy Trust Fund: accounts for expenditures by the department of telecommunications and energy commission for activities of the department related to the regulation of electric companies.

Freight Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, prevention, rehabilitation, reconstruction, or other improvements of land, and real rights-of-way and related facilities or equipment.

Passenger Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, preservation, rehabilitation, reconstruction or other improvements of land and real rights-of-way and related facilities or equipment.

J.F.K. Library and Park Fund accounts for rents paid by the MBTA for the use of a certain parcel of land and for the proceeds from sale of land which was used by the MDC to lay out and construct the JFK Park.

Government Land Bank Fund accounts for proceeds from disposition of land and investment income; used for payments of principal and interest on bonds and notes of the Government Land Bank.

Federally-Assisted Housing Fund accounts for federal financial assistance; used for payments of principal and interest on bond debt.

Environmental Trust Fund accounts for fines, gifts and grants; used for restoration, protection and improvement of the quality of Boston Harbor, Lynn Harbor, Massachusetts's Bay, Buzzard's Bay and Cape Cod Bay.

Children's Trust Fund accounts for gifts, grants, interest, and donations to the Child Abuse Prevention Board and certain appropriations designated to be transferred to the fund; used for support programs to raise awareness of child abuse and prevention programs.

Child Support Enforcement Fund accounts for Federal Grants; used for activities associated with the collection of child support.

Department of Industrial Accidents Special Fund accounts for assessments to employers and cities and towns for worker's compensation insurance premiums and penalties assessed against employers who fail to insure for the worker's compensation; used to reimburse the general fund for the operating account of the Department of Industrial Accidents and for administrative overhead.

County Correction Fund accounts for seven and one half percent of the deeds excise tax distributed to counties for the operation of county correctional facilities.

Massachusetts AIDS Fund accounts for gifts, grants, and donations; used for research, treatment, and education related to AIDS.

Board of Registration in Medicine Fund accounts for certain revenues and expenditures of the board.

Water Pollution Abatement Projects Administration Fund accounts for transfers from the Water Pollution

Abatement Trust, General Obligation Bond Proceeds and Federal Grants; used for the administration of the Department of Environmental Protection to fund water pollution abatement projects.

Commonwealth Sewer Rate Relief Fund accounts for transfers of amounts from the General Fund or other funds; used for the purpose of mitigating sewer rate increases and making sewer rate relief grants to municipalities.

Motor Vehicle Emissions Inspection Compliance Fund accounts for the Commonwealth's programs to comply with the Federal Clean Air Act. This fund may incur to operate at a deficit to be reimbursed no later than 3/1/98 by fees from Motor Vehicle Emission Inspection.

Motor Vehicle Safety Inspection Trust Fund accounts for vehicle inspection fees for administration and operation of safety inspection programs by the registry.

Energy Technology Development Fund accounts for monies received from miscellaneous trusts, gifts and donations to be administered and expended by the commissioner of the Division of Energy Resources to promote energy efficiency and the research development and commercialization of new energy technologies.

Child Care Quality Fund accounts for expenditures by the commissioner of the Office for Children for providing grants for not-for-profit child care organizations for the purpose of improving child care services.

Grant Anticipation Note Trust Fund accounts for proceeds to cover GANS expenditures and pay the related debt service of the proceeds.

Oil Overcharge Fund accounts for the fines and penalties collected under federal litigation from certain oil companies; used to provide fuel assistance and weatherization for low income residents.

Non-Budgeted Special Revenue Funds
Combining Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	Federal Grants	Lotteries	Universal Health Care
ASSETS			
Cash and short-term investments.....	\$ -	\$ 40,599	\$ 185,980
Cash with fiscal agent.....	-	-	-
Receivables, net of allowance for uncollectibles:			
Taxes.....	-	-	-
Due from federal government.....	164,519	-	29,282
Other receivables.....	-	-	29,282
Total assets.....	<u>\$ 164,519</u>	<u>\$ 40,599</u>	<u>\$ 244,544</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Deficiency in cash and short-term investments.....	\$ 26,573	\$ -	\$ -
Accounts payable.....	127,050	40,599	72,028
Accrued payroll.....	1,076	-	8
Due to other funds.....	-	-	-
Total liabilities.....	<u>154,699</u>	<u>40,599</u>	<u>72,036</u>
Fund balances:			
Reserved fund balance:			
Reserved for debt service.....	-	-	-
Unreserved:			
Designated for specific purpose.....	9,820	-	172,508
Total fund balances.....	<u>9,820</u>	<u>-</u>	<u>172,508</u>
Total liabilities and fund balances.....	<u>\$ 164,519</u>	<u>\$ 40,599</u>	<u>\$ 244,544</u>

Totals		
Other	1998	1997
\$ 336,302	\$ 562,881	\$ 180,050
11,572	11,572	-
732	732	949
94,104	287,905	137,705
-	29,282	2,282
<u>\$ 442,710</u>	<u>\$ 892,372</u>	<u>\$ 320,986</u>
\$ -	\$ 26,573	\$ 19,479
4,244	243,921	145,037
61	1,145	592
<u>103,124</u>	<u>103,124</u>	<u>-</u>
<u>107,429</u>	<u>374,763</u>	<u>165,108</u>
27,240	27,240	-
<u>308,041</u>	<u>490,369</u>	<u>155,878</u>
<u>335,281</u>	<u>517,609</u>	<u>155,878</u>
<u>\$ 442,710</u>	<u>\$ 892,372</u>	<u>\$ 320,986</u>

Non-Budgeted Special Revenue Funds

Combining Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	Federal Grants	Lotteries	Universal Health Care
REVENUES AND OTHER FINANCING SOURCES			
Revenues:			
Taxes.....	\$ -	\$ 2,390	\$ -
Assessments.....	-	-	247,517
Federal grants and reimbursements.....	1,219,978	-	145,069
Departmental.....	-	3,378,165	452,615
Miscellaneous.....	37	17,283	81,735
Total revenues.....	1,220,015	3,397,838	926,936
Other financing sources:			
Proceeds of grant anticipation notes.....	-	-	-
Lottery reimbursements.....	-	32,093	-
Sewer rate relief.....	-	-	-
Operating transfers in.....	-	-	310,755
Total other financing sources.....	-	32,093	310,755
Total revenues and other financing sources.....	1,220,015	3,429,931	1,237,691
EXPENDITURES AND OTHER FINANCING USES			
Expenditures:			
Judiciary.....	365	-	-
Secretary of the Commonwealth.....	725	-	-
Treasurer and Receiver-General.....	764	2,559,241	-
Attorney General.....	4,851	-	-
District Attorney.....	2,036	-	-
Sheriff's Departments.....	108	-	-
Disabled Persons Protection Commission.....	11	-	-
Board of Library Commissioners.....	2,591	-	-
Administration and finance.....	1,648	-	21
Environmental affairs.....	16,093	-	-
Communities and development.....	217,122	-	-
Health and human services.....	258,812	-	847,234
Transportation and construction.....	6,745	-	-
Education.....	435,695	-	-
Higher education.....	4,817	-	16
Public safety.....	31,288	-	-
Economic development.....	5,257	-	-
Elder affairs.....	25,379	-	-
Consumer affairs.....	43	-	-
Labor.....	145,557	-	20,052
Direct local aid.....	-	-	-
Debt service:			
Principal retirement.....	-	-	-
Interest and fiscal charges.....	-	-	-
Total expenditures.....	1,159,907	2,559,241	867,323
Other financing uses:			
Fringe benefit cost assessment.....	32,782	3,078	361
Lottery operating reimbursements.....	-	104,083	-
Lottery distributions.....	-	788,802	-
State share of federal highway construction.....	-	-	-
Operating transfers out.....	28,746	-	292,554
Total other financing uses.....	61,528	895,963	292,915
Total expenditures and other financing uses.....	1,221,435	3,455,204	1,160,238
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(1,420)	(25,273)	77,453
Fund balances at beginning of year.....	11,240	25,273	95,055
Fund balances at end of year.....	\$ 9,820	\$ -	\$ 172,508

Other	Totals	
	1998	1997
\$ 9,241	\$ 11,631	\$ 9,918
14,133	261,650	330,723
117,662	1,482,709	1,213,554
14,005	3,844,785	3,442,527
11,454	110,509	30,895
166,495	5,711,284	5,027,617
580,557	580,557	-
-	32,093	5,024
50,700	50,700	54,398
28,993	339,748	28,078
660,250	1,003,098	87,500
826,745	6,714,382	5,115,117
-	365	2,121
-	725	780
2	2,560,007	2,583,437
-	4,851	3,071
26	2,062	931
-	108	-
-	11	47
-	2,591	2,495
63,084	64,753	66,361
6,306	22,399	23,381
757	217,879	217,169
859	1,106,905	657,246
-	6,745	12,486
-	435,695	389,569
-	4,833	4,358
5,805	37,093	28,455
2,688	7,945	8,774
-	25,379	25,982
1,340	1,383	1,586
3	165,612	154,856
7,762	7,762	6,514
776	776	2,210
450	450	537
89,858	4,676,329	4,192,366
5,515	41,736	42,617
-	104,083	81,510
-	788,802	685,137
-	-	-
420,401	741,701	77,804
425,916	1,676,322	887,068
515,774	6,352,651	5,079,434
310,971	361,731	35,683
24,310	155,878	120,195
\$ 335,281	\$ 517,609	\$ 155,878

Federal Grants Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	1998	1997
ASSETS		
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	\$ 164,519	\$ 137,621
Total assets.....	<u>\$ 164,519</u>	<u>\$ 137,621</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 26,573	\$ 19,479
Accounts payable.....	127,050	106,351
Accrued payroll.....	<u>1,076</u>	<u>551</u>
Total liabilities.....	<u>154,699</u>	<u>126,381</u>
Fund equity:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>9,820</u>	<u>11,240</u>
Total fund balance.....	<u>9,820</u>	<u>11,240</u>
Total liabilities and fund balance.....	<u>\$ 164,519</u>	<u>\$ 137,621</u>

Federal Grants Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 1,219,978	\$ 1,185,046
Miscellaneous.....	37	41
Total revenues	1,220,015	1,185,087
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,220,015	1,185,087
EXPENDITURES AND OTHER USES		
Expenditures:		
Judiciary.....	365	266
Secretary of the Commonwealth.....	725	780
Treasurer and Receiver-General.....	764	1,460
Attorney General.....	4,851	3,071
District Attorney.....	2,036	684
Sheriff's Departments.....	108	-
Disabled persons protection commission.....	11	47
Board of Library Commissioners.....	2,591	2,495
Administration and finance.....	1,648	1,933
Environmental affairs.....	16,093	17,602
Communities and development.....	217,122	216,193
Health and human services.....	258,812	284,635
Transportation and construction.....	6,745	12,486
Education.....	435,695	389,569
Higher education.....	4,817	4,338
Public safety.....	31,288	23,704
Economic development.....	5,257	6,275
Elder affairs.....	25,379	25,982
Consumer affairs.....	43	70
Labor.....	145,557	135,864
Total expenditures.....	1,159,907	1,127,454
Other financing uses:		
Fringe benefit cost assessment.....	32,782	33,121
Operating transfers out.....	28,746	27,293
Total other financing uses.....	61,528	60,414
Total expenditures and other uses.....	1,221,435	1,187,868
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(1,420)	(2,781)
Fund balance at beginning of year.....	11,240	14,021
Fund balance at end of year.....	\$ 9,820	\$ 11,240

State Lottery Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 23,443	\$ 47,619
Receivables, net of allowance for uncollectibles:		
Other receivables.....	<u>-</u>	<u>1,952</u>
Total assets.....	<u>\$ 23,443</u>	<u>\$ 49,571</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ 23,443</u>	<u>\$ 24,298</u>
Total liabilities.....	<u>23,443</u>	<u>24,298</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>-</u>	<u>25,273</u>
Total fund balance.....	<u>-</u>	<u>25,273</u>
Total liabilities and fund balance.....	<u>\$ 23,443</u>	<u>\$ 49,571</u>

State Lottery Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Taxes.....	\$ 2,390	\$ 2,558
Departmental.....	3,092,139	3,034,169
Miscellaneous.....	14,723	14,384
Total revenues.....	<u>3,109,252</u>	<u>3,051,111</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>3,109,252</u>	<u>3,051,111</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Treasurer and Receiver-General.....	2,328,664	2,345,339
Total expenditures.....	<u>2,328,664</u>	<u>2,345,339</u>
Other financing uses:		
Fringe benefit cost assessment.....	2,943	3,317
Lottery operating reimbursements	92,730	70,659
Lottery distributions.....	710,188	606,523
Total other financing uses.....	<u>805,861</u>	<u>680,499</u>
Total expenditures and other uses.....	<u>3,134,525</u>	<u>3,025,838</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(25,273)	25,273
Fund balance at beginning of year.....	25,273	-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ 25,273</u>

Arts Lottery Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 17,156	\$ 8,524
Receivables, net of allowance for uncollectibles:		
Other receivables.....	<u>-</u>	<u>330</u>
Total assets.....	<u>\$ 17,156</u>	<u>\$ 8,854</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ 17,156</u>	<u>\$ 8,854</u>
Total liabilities.....	<u>17,156</u>	<u>8,854</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>-</u>	<u>-</u>
Total fund balance.....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 17,156</u>	<u>\$ 8,854</u>

Arts Lottery Fund

Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998

(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 286,026	\$ 318,830
Miscellaneous.....	2,560	2,445
Total revenues.....	<u>288,586</u>	<u>321,275</u>
Other financing sources:		
Lottery reimbursements.....	32,093	5,024
Total other financing sources.....	<u>32,093</u>	<u>5,024</u>
Total revenues and other sources.....	<u>320,679</u>	<u>326,299</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Treasurer and Receiver-General.....	230,577	236,637
Total expenditures.....	<u>230,577</u>	<u>236,637</u>
Other financing uses:		
Fringe benefit cost assessment.....	135	197
Lottery operating reimbursements	11,353	10,851
Lottery distributions.....	78,614	78,614
Total other financing uses.....	<u>90,102</u>	<u>89,662</u>
Total expenditures and other uses.....	<u>320,679</u>	<u>326,299</u>
Excess of revenues and other sources over expenditures and other uses.....	-	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ -</u>

Uncompensated Care Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 101,856	\$ 41,402
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	29,282	-
Other receivables.....	<u>29,282</u>	<u>-</u>
Total assets.....	<u>\$ 160,420</u>	<u>\$ 41,402</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ 71,989</u>	<u>\$ 2,799</u>
Total liabilities.....	<u>71,989</u>	<u>2,799</u>
Fund balance:		
Unreserved fund balance		
Designated for specific purpose.....	<u>88,431</u>	<u>38,603</u>
Total fund balance.....	<u>88,431</u>	<u>38,603</u>
Total liabilities and fund balance.....	<u>\$ 160,420</u>	<u>\$ 41,402</u>

Uncompensated Care Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 247,511	\$ 316,108
Federal grants and reimbursements.....	145,069	15,000
Departmental.....	407,820	32,768
Miscellaneous.....	78,362	2,840
Total revenues.....	<u>878,762</u>	<u>366,716</u>
Other financing sources:		
Operating transfers in.....	<u>310,755</u>	<u>28,078</u>
Total other financing sources.....	<u>310,755</u>	<u>28,078</u>
Total revenues and other sources.....	<u>1,189,517</u>	<u>394,794</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	<u>847,234</u>	<u>371,412</u>
Total expenditures.....	<u>847,234</u>	<u>371,412</u>
Other financing uses:		
Operating transfers out.....	<u>292,455</u>	<u>28,078</u>
Total other financing uses.....	<u>292,455</u>	<u>28,078</u>
Total expenditures and other uses.....	<u>1,139,689</u>	<u>399,490</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	49,828	(4,696)
Fund balance at beginning of year.....	<u>38,603</u>	<u>43,299</u>
Fund balance at end of year.....	<u>\$ 88,431</u>	<u>\$ 38,603</u>

Labor Shortage Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 2,210	\$ 2,210
Total assets.....	<u>\$ 2,210</u>	<u>\$ 2,210</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ 84
Total liabilities.....	<u>-</u>	<u>84</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	2,210	2,126
Total fund balance.....	<u>2,210</u>	<u>2,126</u>
Total liabilities and fund balance.....	<u>\$ 2,210</u>	<u>\$ 2,210</u>

Labor Shortage Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 6	\$ 90
Miscellaneous.....	108	115
Total revenues.....	114	205
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	114	205
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	-	526
Higher education.....	16	20
Total expenditures.....	16	546
Other financing uses:		
Fringe benefit cost assessment.....	11	14
Operating transfers out.....	3	6
Total other financing uses.....	14	20
Total expenditures and other uses.....	30	566
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	84	(361)
Fund balance at beginning of year.....	2,126	2,487
Fund balance at end of year.....	\$ 2,210	\$ 2,126

Medical Security Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 81,914	\$ 54,333
Total assets.....	<u>\$ 81,914</u>	<u>\$ 54,333</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 39	\$ 1
Accrued payroll.....	<u>8</u>	<u>6</u>
Total liabilities.....	<u>47</u>	<u>7</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>81,867</u>	<u>54,326</u>
Total fund balance.....	<u>81,867</u>	<u>54,326</u>
Total liabilities and fund balance.....	<u>\$ 81,914</u>	<u>\$ 54,333</u>

Medical Security Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 44,795	\$ 41,859
Miscellaneous.....	3,265	2,257
Total revenues.....	48,060	44,116
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	48,060	44,116
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	21	61
Labor.....	20,052	18,905
Total expenditures.....	20,073	18,966
Other financing uses:		
Fringe benefit cost assessment.....	350	395
Operating transfers out.....	96	2,677
Total other financing uses.....	446	3,072
Total expenditures and other uses.....	20,519	22,038
Excess of revenues and other sources over expenditures and other uses.....	27,541	22,078
Fund balance at beginning of year.....	54,326	32,248
Fund balance at end of year.....	\$ 81,867	\$ 54,326

Department of Telecommunication and Energy Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 859	\$ -
Total assets.....	<u>\$ 859</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	859	-
Total fund balance.....	<u>859</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 859</u>	<u>\$ -</u>

Department of Telecommunication and Energy Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Operating transfers in.....	859	-
Total other financing sources.....	859	-
Total revenues and other sources.....	859	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Consumer affairs.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	859	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	\$ 859	\$ -

Freight Rail Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	1998	1997
ASSETS		
Cash and short-term investments.....	\$ 2,918	\$ 2,799
Total assets.....	<u>\$ 2,918</u>	<u>\$ 2,799</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	2,918	2,799
Total fund balance.....	<u>2,918</u>	<u>2,799</u>
Total liabilities and fund balance.....	<u>\$ 2,918</u>	<u>\$ 2,799</u>

Freight Rail Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 119	\$ 114
Total revenues.....	119	114
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	119	114
EXPENDITURES AND OTHER USES		
Expenditures:		
Transportation and construction.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	119	114
Fund balance at beginning of year.....	2,799	2,685
Fund balance at end of year.....	\$ 2,918	\$ 2,799

Passenger Rail Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 3,486	\$ 3,458
Total assets.....	<u>\$ 3,486</u>	<u>\$ 3,458</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	3,486	3,458
Total fund balance.....	<u>3,486</u>	<u>3,458</u>
Total liabilities and fund balance.....	<u>\$ 3,486</u>	<u>\$ 3,458</u>

Passenger Rail Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 28	\$ 26
Total revenues.....	28	26
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	28	26
EXPENDITURES AND OTHER USES		
Expenditures:		
Transportation and construction.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	28	26
Fund balance at beginning of year.....	3,458	3,432
Fund balance at end of year.....	\$ 3,486	\$ 3,458

J.F.K. Library and Park Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	1998	1997
ASSETS		
Cash and short-term investments.....	\$ -	\$ 3,287
Total assets.....	<u>\$ -</u>	<u>\$ 3,287</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	3,287
Total fund balance.....	<u>-</u>	<u>3,287</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ 3,287</u>

J.F.K. Library and Park Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 19	\$ 17
Total revenues.....	19	17
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	19	17
EXPENDITURES AND OTHER USES		
Expenditures:		
Legislature.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	3,306	-
Total other financing uses.....	3,306	-
Total expenditures and other uses.....	3,306	-
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(3,287)	17
Fund balance at beginning of year.....	3,287	3,270
Fund balance at end of year.....	\$ -	\$ 3,287

Government Land Bank Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 34,496	\$ 33,798
Total liabilities.....	<u>34,496</u>	<u>33,798</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	(34,496)	(33,798)
Total fund balance (deficit).....	<u>(34,496)</u>	<u>(33,798)</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Government Land Bank Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 393	\$ -
Total revenues.....	393	-
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	393	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Debt service:		
Principal retirement.....	679	2,119
Interest and fiscal charges.....	412	493
Total expenditures.....	1,091	2,612
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	1,091	2,612
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(698)	(2,612)
Fund balance (deficit) at beginning of year.....	(33,798)	(31,186)
Fund balance (deficit) at end of year.....	\$ (34,496)	\$ (33,798)

Federally-Assisted Housing Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	-
Total fund balance.....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Federally-Assisted Housing Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 135	\$ 135
Total revenues.....	135	135
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	135	135
EXPENDITURES AND OTHER USES		
Expenditures:		
Debt service:		
Principal retirement.....	97	91
Interest and fiscal charges.....	38	44
Total expenditures.....	135	135
Other financing uses:		
Operating transfers out.....	-	108
Total other financing uses.....	-	108
Total expenditures and other uses.....	135	243
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	-	(108)
Fund balance at beginning of year.....	-	108
Fund balance at end of year.....	\$ -	\$ -

Environmental Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 4,849	\$ 4,155
Total assets.....	<u>\$ 4,849</u>	<u>\$ 4,155</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 177	\$ 176
Total liabilities.....	<u>177</u>	<u>176</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	4,672	3,979
Total fund balance.....	<u>4,672</u>	<u>3,979</u>
Total liabilities and fund balance.....	<u>\$ 4,849</u>	<u>\$ 4,155</u>

Environmental Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 1,350	\$ 1,688
Miscellaneous.....	221	167
Total revenues.....	<u>1,571</u>	<u>1,855</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>1,571</u>	<u>1,855</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	802	755
Public safety.....	49	79
Total expenditures.....	<u>851</u>	<u>834</u>
Other financing uses:		
Operating transfers out.....	27	-
Total other financing uses.....	27	-
Total expenditures and other uses.....	<u>878</u>	<u>834</u>
Excess of revenues and other sources over expenditures and other uses.....	693	1,021
Fund balance at beginning of year.....	3,979	2,958
Fund balance at end of year.....	<u>\$ 4,672</u>	<u>\$ 3,979</u>

Children's Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 564	\$ 600
Total assets.....	<u>\$ 564</u>	<u>\$ 600</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 121	\$ 13
Total liabilities.....	<u>121</u>	<u>13</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	443	587
Total fund balance.....	<u>443</u>	<u>587</u>
Total liabilities and fund balance.....	<u>\$ 564</u>	<u>\$ 600</u>

Children's Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 33	\$ 31
Total revenues.....	33	31
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	33	31
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	166	13
Total expenditures.....	166	13
Other financing uses:		
Operating transfers out.....	11	-
Total other financing uses.....	11	-
Total expenditures and other uses.....	177	13
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(144)	18
Fund balance at beginning of year.....	587	569
Fund balance at end of year.....	\$ 443	\$ 587

Child Support Enforcement Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 1,599	\$ 1,220
Due from federal government.....	<u>312</u>	<u>84</u>
Total assets.....	<u><u>\$ 1,911</u></u>	<u><u>\$ 1,304</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1,493	\$ 1,327
Accrued payroll.....	<u>16</u>	<u>14</u>
Total liabilities.....	<u>1,509</u>	<u>1,341</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	<u>402</u>	<u>(37)</u>
Total fund balance (deficit).....	<u>402</u>	<u>(37)</u>
Total liabilities and fund balance.....	<u><u>\$ 1,911</u></u>	<u><u>\$ 1,304</u></u>

Child Support Enforcement Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 14,533	\$ 13,508
Departmental.....	23	818
Miscellaneous.....	76	245
Total revenues.....	14,632	14,571
Other financing sources:		
Other sources.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	14,632	14,571
EXPENDITURES AND OTHER USES		
Expenditures:		
Judiciary.....	-	1,855
Treasurer and Receiver-General.....	2	1
District Attorney.....	26	247
Administration and finance.....	13,716	18,287
Health and human services.....	-	183
Labor.....	3	87
Total expenditures.....	13,747	20,660
Other financing uses:		
Fringe benefit cost assessment.....	161	326
Operating transfers out.....	285	16
Total other financing uses.....	446	342
Total expenditures and other uses.....	14,193	21,002
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	439	(6,431)
Fund balance (deficit) at beginning of year.....	(37)	6,394
Fund balance (deficit) at end of year.....	\$ 402	\$ (37)

Department of Industrial Accidents Special Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 10,917	\$ 11,835
Total assets.....	<u>\$ 10,917</u>	<u>\$ 11,835</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1	\$ 2
Total liabilities.....	<u>1</u>	<u>2</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	10,916	11,833
Total fund balance.....	<u>10,916</u>	<u>11,833</u>
Total liabilities and fund balance.....	<u>\$ 10,917</u>	<u>\$ 11,835</u>

Department of Industrial Accidents Special Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 14,133	\$ 14,525
Departmental.....	4,561	4,767
Miscellaneous.....	935	945
Total revenues.....	<u>19,629</u>	<u>20,237</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>19,629</u>	<u>20,237</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Labor.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Fringe benefit cost assessment.....	3,595	3,661
Operating transfers out.....	16,951	18,739
Total other financing uses.....	<u>20,546</u>	<u>22,400</u>
Total expenditures and other uses.....	<u>20,546</u>	<u>22,400</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(917)	(2,163)
Fund balance at beginning of year.....	11,833	13,996
Fund balance at end of year.....	<u>\$ 10,916</u>	<u>\$ 11,833</u>

County Correction Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 4,345	\$ 2,199
Receivables, net of allowance for uncollectibles:		
Taxes.....	<u>732</u>	<u>949</u>
Total assets.....	<u>\$ 5,077</u>	<u>\$ 3,148</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ 450</u>	<u>\$ -</u>
Total liabilities.....	<u>450</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>4,627</u>	<u>3,148</u>
Total fund balance.....	<u>4,627</u>	<u>3,148</u>
Total liabilities and fund balance.....	<u>\$ 5,077</u>	<u>\$ 3,148</u>

County Correction Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Taxes.....	\$ 9,241	\$ 7,360
Total revenues.....	9,241	7,360
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	9,241	7,360
EXPENDITURES AND OTHER USES		
Expenditures:		
Direct local aid.....	7,762	6,514
Total expenditures.....	7,762	6,514
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	7,762	6,514
Excess of revenues and other sources over expenditures and other uses.....	1,479	846
Fund balance at beginning of year.....	3,148	2,302
Fund balance at end of year.....	\$ 4,627	\$ 3,148

Massachusetts AIDS Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 755	\$ 824
Total assets.....	<u>\$ 755</u>	<u>\$ 824</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 289	\$ 172
Total liabilities.....	<u>289</u>	<u>172</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	466	652
Total fund balance.....	<u>466</u>	<u>652</u>
Total liabilities and fund balance.....	<u>\$ 755</u>	<u>\$ 824</u>

Massachusetts AIDS Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 507	\$ 555
Total revenues.....	507	555
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	507	555
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	693	477
Total expenditures.....	693	477
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	693	477
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(186)	78
Fund balance at beginning of year.....	652	574
Fund balance at end of year.....	\$ 466	\$ 652

Board Of Registration In Medicine Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts In Thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 127	\$ 105
Total assets.....	<u>\$ 127</u>	<u>\$ 105</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 122	\$ 103
Accrued payroll.....	<u>5</u>	<u>2</u>
Total liabilities.....	<u>127</u>	<u>105</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>-</u>	<u>-</u>
Total fund balance.....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 127</u>	<u>\$ 105</u>

Board Of Registration In Medicine Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 1,639	\$ 1,814
Total revenues.....	1,639	1,814
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,639	1,814
EXPENDITURES AND OTHER USES		
Expenditures:		
Consumer affairs.....	1,340	1,516
Total expenditures.....	1,340	1,516
Other financing uses:		
Fringe benefit cost assessment.....	185	77
Operating transfers out.....	114	657
Total other financing uses.....	299	734
Total expenditures and other uses.....	1,639	2,250
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	-	(436)
Fund balance at beginning of year.....	-	436
Fund balance at end of year.....	\$ -	\$ -

Water Pollution Abatement Projects Administration Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 314	\$ 171
Total assets.....	<u>\$ 314</u>	<u>\$ 171</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 186	\$ 95
Accrued payroll.....	<u>27</u>	<u>14</u>
Total liabilities.....	<u>213</u>	<u>109</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>101</u>	<u>62</u>
Total fund balance.....	<u>101</u>	<u>62</u>
Total liabilities and fund balance.....	<u>\$ 314</u>	<u>\$ 171</u>

Water Pollution Abatement Projects Administration Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 5,719	\$ 5,195
Total revenues.....	5,719	5,195
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	5,719	5,195
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	4,325	4,152
Total expenditures.....	4,325	4,152
Other financing uses:		
Fringe benefit cost assessment.....	1,064	1,076
Operating transfers out.....	291	226
Total other financing uses.....	1,355	1,302
Total expenditures and other uses.....	5,680	5,454
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	39	(259)
Fund balance at beginning of year.....	62	321
Fund balance at end of year.....	\$ 101	\$ 62

Commonwealth Sewer Rate Relief Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 13,071	\$ 11,406
Total assets.....	<u>\$ 13,071</u>	<u>\$ 11,406</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	13,071	11,406
Total fund balance.....	<u>13,071</u>	<u>11,406</u>
Total liabilities and fund balance.....	<u>\$ 13,071</u>	<u>\$ 11,406</u>

Commonwealth Sewer Rate Relief Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Sewer rate relief.....	50,700	54,398
Total other financing sources.....	50,700	54,398
Total revenues and other sources.....	50,700	54,398
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	49,035	46,080
Total expenditures.....	49,035	46,080
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	49,035	46,080
Excess of revenues and other sources over expenditures and other uses.....	1,665	8,318
Fund balance at beginning of year.....	11,406	3,088
Fund balance at end of year.....	\$ 13,071	\$ 11,406

Motor Vehicle Emissions Inspection Compliance Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ -	\$ 2,636
Accounts payable.....	-	16
Accrued payroll	-	2
Total liabilities.....	<u>-</u>	<u>2,654</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	-	(2,654)
Total fund balance (deficit).....	<u>-</u>	<u>(2,654)</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Motor Vehicle Emissions Inspection Compliance Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Operating transfers in.....	3,134	-
Total other financing sources.....	3,134	-
Total revenues and other sources.....	3,134	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	370	786
Total expenditures.....	370	786
Other financing uses:		
Fringe benefit cost assessment.....	86	170
Operating transfers out.....	24	2
Total other financing uses.....	110	172
Total expenditures and other uses.....	480	958
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	2,654	(958)
Fund balance (deficit) at beginning of year.....	(2,654)	(1,696)
Fund balance (deficit) at end of year.....	\$ -	\$ (2,654)

Motor Vehicle Safety Inspection Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 5,036	\$ 6,615
Total assets.....	<u>\$ 5,036</u>	<u>\$ 6,615</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 999	\$ 267
Accrued payroll.....	<u>10</u>	<u>2</u>
Total liabilities.....	<u>1,009</u>	<u>269</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>4,027</u>	<u>6,346</u>
Total fund balance.....	<u>4,027</u>	<u>6,346</u>
Total liabilities and fund balance.....	<u>\$ 5,036</u>	<u>\$ 6,615</u>

Motor Vehicle Safety Inspection Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 5,889	\$ 5,679
Total revenues.....	5,889	5,679
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	5,889	5,679
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	333	-
Environmental affairs.....	785	-
Public safety.....	5,667	4,672
Total expenditures.....	6,785	4,672
Other financing uses:		
Fringe benefit cost assessment.....	292	138
Operating transfers out.....	1,131	1
Total other financing uses.....	1,423	139
Total expenditures and other uses.....	8,208	4,811
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,319)	868
Fund balance at beginning of year.....	6,346	5,478
Fund balance at end of year.....	\$ 4,027	\$ 6,346

Energy Technology Development Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	-
Total fund balance.....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Energy Technology Development Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	-	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Economic development.....	-	84
Total expenditures.....	-	84
Other financing uses:		
Fringe benefit cost assessment.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	84
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	-	(84)
Fund balance at beginning of year.....	-	84
Fund balance at end of year.....	\$ -	\$ -

Child Care Quality Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 15	\$ -
Total assets.....	<u>\$ 15</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	15	-
Total fund balance.....	<u>15</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 15</u>	<u>\$ -</u>

Child Care Quality Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 15	\$ -
Total revenues.....	15	-
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	15	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Economic development.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Fringe benefit cost assessment.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	15	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	\$ 15	\$ -

Grant Anticipation Note Trust Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 310,433	\$ -
Cash with fiscal agent.....	11,572	-
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	<u>93,792</u>	<u>-</u>
Total assets.....	<u><u>\$ 415,797</u></u>	<u><u>\$ -</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to other funds.....	<u>\$ 103,124</u>	<u>\$ -</u>
Total liabilities.....	<u>103,124</u>	<u>-</u>
Fund balance:		
Reserved fund balance:		
Reserved for debt service.....	27,240	-
Unreserved fund balance:		
Designated for specific purpose.....	<u>285,433</u>	<u>-</u>
Total fund balance.....	<u>312,673</u>	<u>-</u>
Total liabilities and fund balance.....	<u><u>\$ 415,797</u></u>	<u><u>\$ -</u></u>

Grant Anticipation Note Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 103,124	\$ -
Miscellaneous.....	2,240	-
Total revenues.....	105,364	-
Other financing sources:		
Proceeds of grant anticipation notes.....	580,557	-
Operating transfers in.....	25,000	-
Total other financing sources.....	605,557	-
Total revenues and other sources.....	710,921	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Debt service:		
Principal retirement.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	398,248	-
Total other financing uses.....	398,248	-
Total expenditures and other uses.....	398,248	-
Excess of revenues and other sources over expenditures and other uses.....	312,673	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	\$ 312,673	\$ -

Oil Overcharge Fund
Balance Sheet - Statutory Basis

June 30, 1998
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and short-term investments.....	\$ 11,510	\$ 13,722
Total assets.....	<u>\$ 11,510</u>	<u>\$ 13,722</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 406	\$ 479
Accrued payroll.....	<u>3</u>	<u>1</u>
Total liabilities.....	<u>409</u>	<u>480</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>11,101</u>	<u>13,242</u>
Total fund balance.....	<u>11,101</u>	<u>13,242</u>
Total liabilities and fund balance.....	<u>\$ 11,510</u>	<u>\$ 13,722</u>

Oil Overcharge Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998
(Amounts in thousands)

	1998	1997
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 5	\$ -
Miscellaneous.....	1,557	1,518
Total revenues.....	1,562	1,518
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,562	1,518
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	24	86
Communities and development.....	757	976
Public safety.....	89	-
Economic development.....	2,688	2,415
Total expenditures.....	3,558	3,477
Other financing uses:		
Fringe benefit cost assessment.....	132	125
Operating transfers out.....	13	1
Total other financing uses.....	145	126
Total expenditures and other uses.....	3,703	3,603
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,141)	(2,085)
Fund balance at beginning of year.....	13,242	15,327
Fund balance at end of year.....	\$ 11,101	\$ 13,242



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